

AGENCY			
CYCLE		SYSTEM	
PREPARED BY			

6.2.4.3.5	Disbursements - Agency Checking Account	Effective Date:	July 1, 1991	
		YES	NO	N/A
6.2.4.3.5.a	Are checks prenumbered?			
6.2.4.3.5.b	Is physical control of checks maintained by someone other than persons originating disbursement requests?			
6.2.4.3.5.c	Are spoiled or voided checks retained and the signature blocks on the checks removed?			
6.2.4.3.5.d	If a check-signing machine is used, is the signature plate and the use of the check-signing machine kept under the control of the official whose name appears on the signature plate or an authorized designee?			
6.2.4.3.5.e	Are dual signatures required on all checks?			
6.2.4.3.5.f	Are bills or vouchers presented with checks for signature?			
6.2.4.3.5.g	Are bills or vouchers marked "Paid" only at the time checks are signed?			
6.2.4.3.5.h	Are checks mailed by someone other than the person preparing them?			
6.2.4.3.5.i	Are bills approved for payment by someone other than the persons who sign checks?			
6.2.4.3.5.j	Are bank statements reconciled at least monthly?			
6.2.4.3.5.k	Are bank accounts reconciled by a person not involved in the cash receipt or disbursement functions?			